

BASE 1 OR 2

TAX RATE COMPUTATION WORKSHEET
AVAILABLE TO TAXING AGENCIES DURING AUGUST

I. HEADING

- A. Tax Rate, per \$100 of assessed value, Computation (Report PSVR-7000-01).
- B. Name of your agency, district or subdistrict.
- C. Fund number of your agency, district or subdistrict.
- D. Description of values used in this report.
- E. Headings for classification of values.

II. BODY - VALUATION AND RATE COMPUTATION

- 1. Net total secured valuation (gross less all exemptions).
- 2. Less delinquency allowance (secured valuation x delinquency percent).
- 3. Net after delinquency (item 1 minus item 2).
- 4. Less redevelopment secured impact - this represents the assessed value increment or decrement of the redevelopment agencies' projects. The redevelopment projects' assessed valuation increment or decrement is summarized in the combined valuation report (provided first week of August). Community redevelopment tax increment is summarized in this report, (item 21c).
- 5. Adjusted secured valuation.
- 6. Anticipated roll corrections. This section is added, per Government Code Section 29100, to provide for anticipated roll corrections due to catastrophic events, natural or man-made. Anticipated roll corrections will increase the tax rate.
- 7. Adjusted secured valuation for rate computation purposes (including community redevelopment agency increment).
- 8. Adjusted amount to be raised by all taxes.
- 9. Unsecured tax rate (Prior year's secured tax rate).
- 10. Estimated revenue calculations:
 - a. Unsecured Home Owners Property Tax Exemption Reimbursement (HOPTR) (not used by agencies with a tax base less than all property).
 - b. Unsecured Roll Collection (item 9 x unsecured net valuation x .98).
 - c. Unsecured project eligible (item 21b).
- 11. Amount to be subtracted (Add items 10b and 10c).
- 12. Adjusted requirement amount to be raised by secured taxes (item 8 less item 11).

Tax Rate Computation Worksheet - Base 1 or 2 - Attachment 4
Page Two

- 13a. This section is reserved for mandated or voter approved maximum tax rate. The maximum tax rate will override the used computed rate in item 14.
- 13b. Computed tax rate (item 12 divided by item 7).
- 14. Used computed rate (the computed rate, item 13b, or the computed rate plus 1/100 of a mil if the computed rate does not produce revenue within one dollar of your budget).
- 15. Proof totals:
 - a. Tax rate times net after delinquency (item 14 x item 3)
 - b. Tax rate times redevelopment impact (item 14 x item 4)
 - c. Tax rate times anticipated roll corrections (item 14 x item 6)
- 16. Proof total (item 15a, minus 15b, plus 15c); the total should be within one dollar of, or greater than item 12.
- 17. Amount raised by 1/100 of a mil (item 7 divided by 100 and multiplied by .00001). This is for general information use only.
- 18. Amount raised for the fund (items 11 and 16).
- 19. Amount shown only if agency or district impacted by community redevelopment projects (item 21c).
- 20. Total raised by taxes (item 18 and item 19).
- 21. Community redevelopment tax dollar increments - The increment shown represents the taxing entity's net dollar-loss to the eligible redevelopment projects (not on schools or debt service reports).
 - d. Eligible community redevelopment secured tax increment (used in item 15b). During the first year of Community Redevelopment eligibility, Property Tax Services will manually extract and compute the first year of unsecured tax increments.
 - b. Eligible community redevelopment unsecured tax increment (used in item 10c).
 - c. Eligible community redevelopment total secured and unsecured tax increment (item 21a plus 21b, used in item 19). This may not be exact due to truncation.
 - d. Community redevelopment not eligible - community redevelopment current assessed valuation is less than the base year.

(A) PSVR-7000-01
PSVRR170
TAX RATE COMPUTATION FY XXXX-XX

COUNTY OF SAN DIEGO
AUDITOR/CONTROLLER - PROPERTY TAX SERVICES

PAGE 8
DATE XX/XX/XX

(B) DISTRICT NAME WILL APPEAR HERE

****IMPACTED BY COMMUNITY REDEVELOPMENT****

(C) FUND NO. 1234-56

(D) ASSESSED VALUATIONS ARE UNEQUALIZED AS THE ASSESSMENT APPEALS BOARD HAS NOT COMPLETED HEARINGS FOR THE LOCALLY ASSESSED VALUATIONS AND EQUALIZED STATE ASSESSED VALUATIONS WILL NOT BE AVAILABLE UNTIL AFTER THE 20TH DAY OF AUGUST. THE ASSESSED VALUATIONS REPORTED HERE SHOULD BE USED FOR RATE COMPUTATION

COMBINED VALUATIONS	LAND	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL VALUATION	ALL OTHER EXEMPTIONS	GROSS AV LESS AO EXEMPTIONS	HOMEOWNERS EXEMPTIONS	NET VALUATION
STATE SEC	9,066	7,527		16,593		16,593		16,593
LOCAL SEC	523,835,554	816,639,043		1,340,474,597		1,340,474,597		1,340,474,597
TOTAL SEC	523,044,620	816,646,570		1,339,691,190		1,339,691,190		1,339,691,190
UNSECURED		6,406,112		6,406,112		6,406,112		6,406,112
TOTAL AV	523,044,620	823,132,602		1,346,177,222		1,346,177,222		1,346,177,222

(1) NET TOTAL SECURED VALUATIONS	1,340,491,190	(8) AMOUNT TO BE RAISED BY TAXES INCL HOPTR PLUS ALLOWANCE FOR IMPOUND REVENUE	(8) 118,003
(2) LESS DELINQUENCY ALLOWANCE 6.20%	83,110,453	ADJ AMOUNT TO BE RAISED BY TAXES	118,003
(3) NET AFTER DELINQUENCY	1,257,300,737		

(4) LESS REDEVELOPMENT IMPACT	143,023,310	(9) UNSEC RATE 0.00926	(10) ESTIMATE UNSECURED HOPTR UNSECURED ROLL COLL LESS UNSEC REDVL IMPACT	DELTQ% 2.00%	500 50 538	(11) 538
(5) ADJ SEC VALUATION LESS REDEVL.	1,114,357,419		(10a) UNSECURED HOPTR			
(6) ANTICIPATED ROLL CORRECTIONS	(500,000)		(10b) UNSECURED ROLL COLL			
(7) ADJ SEC VAL FOR RATE COMPUTATION	1,113,057,419		(10c) LESS UNSEC REDVL IMPACT			
			UNSECURED TOTAL TO BE SUBTRACTED			

(13a) MAX. RATE: (13b) COMPUTED RATE: 0.01054	TAX RATE TIMES NET AFTER DELINQ	(12) 117,465	(15a) 132,653.66
(14) USED COMPUTED RATE + 1/100TH MIL: 0.01055	LESS TAX RATE TIMES REDEVL IMPACT		(15b) 15,000.96
	LESS TAX RATE TIMES ANTICIPATED ROLL CORR		(15c) (52.75)
	SECURED PROOF TOTAL	(17) 111.30	(16) 117,617.45
	AMOUNT RAISED BY 1/100TH MIL		(18) 110,155
	TAXES RAISED FOR 3001-50 (SEC + UNSEC)		(19) 15,138
	TAXES RAISED CRA FUNDING		(20) 133,293
	TOTAL TAXES RAISED		

SUMMARY OF REIMBURSED TAXES FOR CONTROL AND REPORTING UNSEC HOPTR
SEC HOPTR
TOTAL HOPTR

I CERTIFY THAT THE ABOVE COMPUTED RATE + 1/100TH MIL IS A REASONABLE TAX RATE FOR THIS FUND.

JURISDICTION OFFICIAL

DATE

SEE NEXT PAGE FOR COMMUNITY REDEVELOPMENT TAX INCREMENTS

ATTACHMENT 4

PSVR-7000-02
PSVRR1/0
TAX RATE COMPUTATION FY XXXX-XX

COUNTY OF SAN DIEGO
AUDITOR/CONTROLLER - PROPERTY TAX SERVICES

PAGE 9
DATE XX/XX/XX

	(21a)	(21b)	(21c)		(21d)	FUND NO. 1234-56
	-----PROJECT ELIGIBLE-----				-----PROJECT NOT ELIGIBLE-----	
	SECURED	UNSECURED	INCREMENT		SECURED	UNSECURED INCREMENT
5042-02 SAN MARCOS REDEVELOPMENT PROJECT AREA NO. 2	387.70	0.20	307.90			
5042-03 SAN MARCOS REDEVELOPMENT PROJECT AREA NO. 3	3,027.46	(26.09)	3,001.37			
5049-01 VISTA REDEVELOPMENT PROJECT	10,073.78	76.02	10,950.60			
TOTAL TAXING DOLLARS INCREMENTS	15,000.94	50.93	15,139.07			

ATTACHMENT 4